

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

JEREMIAH CHEFF,

Plaintiff,

Case No. 12-CV-15017

vs.

HON. GEORGE CARAM STEEH

MEGEAN GIOLITI, DOUGLAS
SHULMAN, NANCY ALLEN, and
STATE OF MICHIGAN,

Defendants.

ORDER GRANTING DEFENDANTS' MOTION TO DISMISS (DOC. #2)

To date, two documents have been entered on the docket of this case. The first is plaintiff Jeremiah Cheff's complaint, filed on November 13, 2012. That complaint lists the State of Michigan, former Commissioner of the Internal Revenue Service (IRS) Douglas H. Shulman and IRS employees/agents Nancy Allen and Megean Giolitti¹ as defendants. In his complaint, Mr. Cheff describes actions taken by Megean Giolitti, such as showing up at his wife's "place of work unannounced," making threats, and issuing "summonses to J.P. Morgan Chase Bank."

It appears that Mr. Cheff is alleging improper acts taken by federal employees in the course of tax collection. Defendants have moved to dismiss the complaint on the basis that Mr. Cheff has not properly served any of the defendants. Defendants also assert alternative grounds for dismissal under Fed. R. Civ. P. 12(b)(6).

¹It appears that Ms. Giolitti's name is misspelled in the caption.

Defendants assert that they have examined government records and that a copy of the summons issued to Megean Giolitti and Nancy Allen, as well as a copy of the complaint, were sent to the Internal Revenue Service. This does not comply with proper service on the United States, which requires service on the U.S. Attorney or Attorney General under Fed. R. Civ. P. 4(i)(1). Furthermore, the individual defendants were not served in compliance with Fed. R. Civ. P. 4(e).

Mr. Cheff has not responded to the government's motion to dismiss, filed March 3, 2013, and does not dispute the above-described failures in service of process. Because the court finds dismissal appropriate under these circumstances, it will not address defendants' alternative arguments for dismissal. Accordingly, the complaint is hereby **DISMISSED**.

IT IS SO ORDERED.

Dated: May 31, 2013

s/George Caram Steeh

GEORGE CARAM STEEH

UNITED STATES DISTRICT JUDGE

CERTIFICATE OF SERVICE

Copies of this Order were served upon attorneys of record on May 31, 2013, by electronic and/or ordinary mail and also on Jeremiah Cheff, 12745 South Saginaw, Suite 806 #225 Grand Blanc, MI 48439.

s/Barbara Radke
Deputy Clerk